ML

Preamble.

App I IX 4

Previous References

1936-7 (ML)

File No 68-36

Serial Nos 81

Letter References
ML 73-37-66

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1

Part B for Jan 1937

SUBJECT

Exemption of octroi duty on Products of the Mysore Iron Works

(C) To the Municipal Commrs, Bangalore, Circl No. 4827 of 11/37

WD 0318—GPB—22 500—2-8 36

States that the existing rules in Sl. products should be "suspended" from octroi and that of the extension of the Municipalities & others, the rules will have to be amended accordingly (4524 of 11/37)

Circular

11/37

Bangalore 4 1936

Serial No.

1 Assuming for a moment without admitting the exemption that manufactured articles are contemplated they are and cannot be liable to octroi. If the intention is to levy octroi on such articles they the rules have to be removed with the approval of Govt. In the meanwhile exemption applications may be considered and orders issued. Submitted to Chief Secy

Mr R & V

Mr
7/1/37
7/1/37

2 Draft submitted as treated.

Perm for
8/1/37

For approval
8/1/37

Ch Secy

Appd

Mr
9/1
9/1/37

To Municipal Commr, Bangalore city
No L 4827 dated 11-1-37

State that as per existing rules the steel products referred are exempt from octroi and that if the intention of the Municipality is otherwise, the rules will have to be amended accordingly

NOTE—Contn Sheet

WD 0417—GPB—80 000—8 9-36

No L 4828 of 11-1-37, Copy to Chairman Board of Management

File No

of 193

General and Le[illegible]nue
Secretariat

Serial
No

Exemption from octroi of the steel products of the Bhadravathi Iron Works.

1723 ∫ 1759

General and Revenue Secretariat | MC File No 68 of 1936 | [App F III—2

Serial No	
31	Letter No B 359 dated 9-10-36 from the Secy, Board of Management, Mysore Iron and Steel Works, Bhadravathi requesting for the grant of exemption from octroi duty of the steel products of the Works stocked in Bangalore city and other places 1) The Secretary states that a reference was made to the Municipal Commissioner, Bangalore city requesting exemption from payment of octroi duty in respect of the articles manufactured by the Works and that the Municipal Council have declined to grant the exemptions asked for the Secretary therefore requests orders of Govt for exempting the steel products of the Works from payment of octroi in Bangalore city and other places in the State 2) Kind reference is invited to proviso a (ii) to Section 64 of the City Municipalities Regulations dealing with exemptions The grant of exemption in respect of Govt property is contemplated only if it is used solely for public purposes and not used or intended to be used for purposes of profit The steel products of the Works are evidently intended for sale and for purposes of profit The exemption asked for does not therefore

NOTE—Contn Sheet

WD 0417 -GPB—30 000 8 9 36

exemption from octroi of the steel products of the Bhadravathi Iron Works

Mr File No 68 1723 \ 1759 / I of 1936 | General and Revenue Secretariat

Serial No

appears to be permissible

3) Submitted for orders

Rmr 15/x/36

18/10/36

+2852

4) Dev & Secy) Ag Secy)

5) The Commercial Assts Grade under ... to ... any preferential ... to ... articles ... the ... Bangalore ... subject to ... levied ... any special ... advantage ... to ... claim exemption

Secretariat

2903 17/10

Rmr 18/10/36

19/10/36

6) Do the rules of the Bangalore city Municipality provide for exemption of Govt property from octroi taxation? The Regulation (Section 64 proviso a) seems to apply to property ~~entered~~ used for public purposes and not for sale or profit

Rmr 20/10/36

22/10

7) A copy of the octroi by laws of the Bangalore city Municipality obtained from the Municipal office

Exemption from octroi of the stated products of the Bhadravathi Iron Works imported into Bangalore city

1723 - L - 11/7/37

Serial No	
R x	as put up It is seen from Schedule A – Exemption that 'the goods from the property of Govt at time of import and accompanied by an invoice certified by the Departmental Head concerned that the property thereon mentioned belongs to Govt" are exempt from payment of octroi duty. Proviso (d) to Section 64 of the Rules gives power to Govt to grant exemptions in exceptional cases Submitted for orders with reference to para 6 Supra Rmr 1/11/36 2/11/36
3	1) Secy (Secy) 2) Secy (Secy) 8 11 36 9/11/36
	11) The Municipal Commr's attention may be drawn to the exemption granted in the Octroi Bye laws and he may be asked why the such exemption has been denied to the Govt Rmr 4/11/36 11 11 36 11/11/36
12	Draft letter to the Ml Commr is submitted for appl Rmr 11/11 13 12/11/36

COMD'S OFFICE SI 36 NO 3227

TYPING SECTION 12 NOV 1936 GENL & REV SECTT

NOTE—Cover Sheet.

WD 0417 GPB—30 000—8 9 36

Exemption from octon of the steel products of the Bhadravathi Iron Works-

Mr File No 68 | 1759/L 2533/1 of 1936 | General and Revenue Secretariat

Serial No

The Municipal Commr, Bangalore city
No L 3755 dated 20-11-36

Enquiries whether the exemption provided for in the rules has been denied to the Mysore Iron and Steel Works-

Letter No A4-1285/36-37 dated 3-12-36 from the Municipal Commissioner, Bangalore city submitting a report in the matter

It The Municipal Commissioner states that the provision for exemption relates to goods bona fide property of Govt at the time of import and accompanied by an invoice certified by the Head of the Department concerned that the property therein mentioned belongs to Govt ie goods imported from outside for bona fide use of Govt and not products of Govt Commercial concerns He further states that the Municipal Council have approved of the opinion of the Managing Committee that Govt Concerns will be competitors in trade and that exemption cannot therefore be granted-

15 Submitted for orders with reference to paras 6 & 11 supra

7/12 Rmw

Dev Secy)

7/12/36

17 Secretary

18 I shall speak to Dev Secy 15 12 36 16/12/36

Dec 17/12/36

Sgd AJ 9/11

4126 9/11/36

OFFICE OF THE SECOND MEMBER
1 DEC 1936
No 3990

Me 68-36-31

THE MYSORE IRON AND STEEL WORKS

1723

MYSIRON BHADRAVATI

BENTLEY'S

W U L ABC 6 E

Ref No B 359

BHADRAVATI (INDIA)

9th October 1936

GEN REV SEC

13 OCT 1936

L & A. Bombay

The Secretary to Government,
Development Department,
BANGALORE

Dear Sir,

Subject - Levy of Octroi Duty on our steel products

I am desired to state that the Bangalore City Municipality have been charging Octroi Duty at 3 pies per rupee on our steel products sent to our Stockists, Messrs B V Narayanaswami & Co , 42, Arcot Srinivasachar's Street, Bangalore City

A reference was made to the Commissioner, City Municipality requesting exemption from payment of Octroi Duty in respect of our articles, for which a reply has been received stating that the Municipal Council have declined to grant exemption from payment of Octroi Duty (Copies of Correspondence enclosed for information)

The Octroi Duty at the rate now levied amounts to about Rs 2/- per ton I am to request

be granted-

15 Submitted for orders with reference to paras 6 & 11 supra

7/12/36

Rmw 7/12

16 Dcr Secy)

17 Secretary's Office

18 9 Shall speak to Dcr

15 12 36 Rmw

16/12/36

mlw 17/12/36

OFFICE OF
SECONDMENT (O)
1 DEC 1936
No 3990

request that orders be kindly issued exempting the Works from payment of Octroi duty in respect of our stocks held by our agent at Bangalore and other places within our State

Yours faithfully,

SECRETARY,
THE BOARD OF MANAGEMENT

DMP/5

THE MYSORE IRON AND STEEL WORKS
BHADRAVATI

"Copy of letter No A 589 dated 12th August 1936 sent to the Commissioner, Bangalore City Municipal Council, Bangalore "

---

x x x

We beg to state that from the accounts of our Agents, Messrs B V Narayanaswamy & Co , 42, Arcot SrinivasaChar's Street, Bangalore City, it is seen that an octroi duty of Rs 12-9-4 has been recovered by the Bangalore City Municipality in respect of a consignment of steel products despatched by the Works (Receipt No 3/1591 of 20th June 1936)-

As Messrs B V Narayanaswamy & Co , are stocking these articles on our behalf, we trust that you will kindly arrange for refund of the tax already collected since the materials supplied are the property of the Works, which, as you are aware is owned by the Government

As our Agents may not have made the matter clear to you, We trust that you will kindly issue needful instructions in the matter of exempting the products of the Works despatched for stock by our Agents on our behalf and also arrange for refund of the amount now collected

We shall be obliged for an early reply

x x x

9 10 36

THE MYSORE IRON AND STEEL WORKS
BHADRAVATI

" Copy of letter No L Dis 451/36-37 dated 1st October 1936 received from the Municipal Commissioner, Bangalore City "

X X X

Exemption of Octroi duty on products of the Mysore Iron Works

---

With reference to your letter No 1086 dated 22-9-1936 and in continuation of this Office No A4-451 dated 28-8-1936, on the above subject, I have the honour to state that the Municipal Council have declined to grant exemptions from payment of Octroi duty on products of Government Commercial concerns as they are also competitors in trade

X X X

9 10.36

THE MYSORE IRON AND STEEL WORKS

TELEGRA IC DD ES
MYSIRON BHADRAVATI
OD
BENTLEY S
U ON F L TT
ABC 6 E

Ref No B 360

1759

BHADRAVATI (INDIA)

9th October 1936

The Chief Secretary to the Government
of His Highness the Maharaja of Mysore,
New Public Offices,
BANGALORE

CHIEF SECRETARY
Rec'd
13 OCT 1936

13/10/36

Dear Sir,

I am desired to send enclosed for your kind reference copy of my letter No B 359 of this date to the Development Secretary to Government in the matter of the exemption of the rolled products of the Mysore Iron & Steel Works from payment of Octroi Duty

Yours faithfully,

SECRETARY,
THE BOARD OF MANAGEMENT

Enc 1

DMP/2

THE MYSORE IRON AND STEEL WORKS
BHADRAVATI

No B 359

9th October 1936

The Secretary to Government,
Development Department,
BANGALORE

Dear Sir,

Subject:- Levy of Octroi Duty on our steel products.

I am desired to state that the Bangalore City Municipality have been charging Octroi Duty at 3 pies per rupee on our steel products sent to our Stockists, Messrs. B.V Narayanaswami & Co., 42, Arcot Srinivasachar's Street, Bangalore City.

A reference was made to the Commissioner, City Municipality requesting exemption from payment of Octroi Duty in respect of our articles, for which a reply has been received stating that the Municipal Council have declined to grant exemption from payment of Octroi Duty (Copies of Correspondence enclosed for information).

The Octroi Duty at the rate now levied amounts to about Rs 2/- per ton. I am to request

request that orders be kindly issued exempting the Works from payment of Octroi duty in respect of our stocks held by our agent at Bangalore and other places within our State.

Yours faithfully,

SECRETARY,
THE BOARD OF MANAGEMENT.

DMP/5

THE MYSORE IRON AND STEEL WORKS
BHADRAVATI

A 589 12th August 1936

The Commissioner,
Bangalore City Municipal Council,
Bangalore

Dear Sir,

We beg to state that from the accounts of our Agents, Messrs B V Narayanaswamy & Co , 42, Arcot Srinivasachar's Street, Bangalore city, it is seen that an octroi duty of Rs 12-9-4 has been recovered by the Bangalore City Municipality in respect of a consignment of steel products despatched by the Works (Receipt No 3/1591 of 20th June 1936)

As Messrs B V Narayanaswamy & Co , are stocking these articles on our behalf, we trust that you will kindly arrange for refund of the tax already collected since the materials supplied are the property of the Works, which, as you are aware, is owned by the Government

As our Agents may not have made the matter clear to you, we trust that you will kindly issue needful instructions in the matter of exempting the products of the Works despatched for stock by our Agents on our behalf and also arrange for refund of the amount now collected

We shall be obliged for an early reply,

Yours faithfully,

Sd M S Ramchendra Rao,

General Manager

"Copy"

SY

THE MYSORE IRON AND STEEL WORKS
BHADRAVATI

No L Dis 451/36-37

Bangalore,
1st October 1936

From

The Municipal Commissioner,
Bangalore city

To

The General Manager,
Mysore Iron Works, Bhadravati

Sir,

Exemption of Octroi duty on products of the Mysore Iron Works

---

With reference to your letter No 1066 dated 22-9-1936 and in continuation of this office No A4-451 dated 28-8-1936, on the above subject, I have the honour to state that the Municipal Council have declined to grant exemptions from payment of octroi duty on products of Government Commercial concerns as they are also competitors in trade

I have the honour to be,
Sir,
Your most obedient servant,
Sd K Rangappa,
For Municipal Commissioner

"Copy"

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 20/11/36

Signed by Mr 187

List of enclosures

Copied by

Examined by

Section Ml

File No 68-36

Serial No

No L 3755/Fr

To The Municipal Commissioner,
Bangalore city
(through the President)

Sir, In forwarding herewith a copy of letter No B 359 dated 9-10-36 received from the Secretary, Board of Management, the Mysore Iron and Steel Works, Bhadravathi regarding the grant of exemption from octroi duty of the steel products of the Works imported into the Bangalore city Municipality, I am directed to invite attention to the exemption provided in the octroi by laws of the Municipality in respect of plant property imported into the Municipal limits and to request you to be so good as

to state why such exemption has
been denied to the Mysore Iron & Steel
Works

I have etc

[illegible]
1-III

for Chief Secy to Govt
Rep

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 3753/5 2e C8-35 Dated Bangalore 4-11-1936

From

B T Kesavaiengar, Esquire, B A ,
Chief Secretary to the Government of His Highness the Maharaja of Mysore

To

M Seshadri, Esquire, M A ,
Municipal Commissioner,
Bangalore City

Sir Through the President, City Municipal Council, Bangalore

In forwarding herewith a copy of letter No B 359 dated the 9th October 1936 received from the Secretary, Board of Management, the Mysore Iron and Steel Works, Bhadravathi regarding the grant of exemption from Octroi duty of the steel products of the Works imported into the Bangalore City Municipality, I am directed to invite attention to the exemption provided in the octroi by-laws of the Municipality in respect of Government property imported into the Municipal limits and to request you to be so good as to state why the exemption has been denied to the Mysore Iron and Steel Works

I have the honor to be,
S i r ,
Your most obedient servant,

(Fair draft) 19/11/36

for Chief Secretary to Government.

P H

City Municipal Office

No A4-1285/36-37
Enclosures Two

Bangalore, dated 2nd/3 December 1936

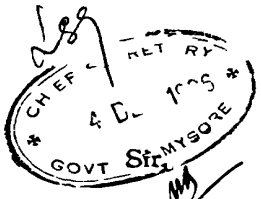
2533

From

M SESHADRI ESQ M A
Municipal Commissioner
Bangalore City

To

B T Kesavaiengar, Esq , B A ,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore
Bangalore



4/12/36

Exemption of Octroi duty on products of the Mysore Iron Works

With reference to your letter No L 3755/M1 68-36 dated 20th ultimo, enquiring why the exemption provided in the Octroi Bye-laws regarding articles imported into the city by Government has been denied to the Mysore Iron and Steel Works, I have the honour to state that the provision for exemption relates to goods bonafide property of Government at the time of import and accompanied by an invoice certified by the Head of the Department concerned that the property therein mentioned belongs to Government, i e , goods imported from outside for bonfide use of Government and not products of Government Commercial concerns

2 On a reference from the General Manager, Mysore Iron Works, in the matter, the subject was placed before the Managing Committee on 4th September 1936, who opined that Government concerns will be competitors in trade and exemption cannot therefore be granted The Municipal Council approved of this opinion at their meeting held on 19th September 1936 Copies of the resolutions of the Managing Committee and the Council are herein enclosed

I have the honour to be,
Sir,
Your most obedient servant,

Forwarded with compliments

Honorary President

Municipal Commissioner
in-charge

M M)

No 8

Proceedings of the adjourned Ordinary General meeting of the City Municipal Council, Bangalore, held on Thursday the 17th September 1936 at 4 P M in the Council Chamber of the City Municipal Office, Bangalore

P r e s e n t

Rao Bahadur B K Garudachar

Honorary President

Councillors -

Messrs -		Messrs -
1 R Venkataswamy		14 C N Narasinga Rao
2 W H Hanumanthappa		15 B L Byanna
3 B Kempanna		16 C Hayavadana Rao
4 S V Sreenivasa Setty		17 M P Somasekhara Rao
5 K T Bhashyam Iyengar		18 P M Rama Sarma
6 Ramalal Thiwari		19 S K Venkataranga Iyengar
7 K S Kamakshiah Setty		20 T S Raghavachar
8 B S Shankarappa setty		21 P Subbarama Chetty
9 B L Narayan		22 S N M Razvi
10 Y H Venkataramanappa		23 B Abdur Rahmon
11 D Venkataramanappa		24 Azizuddin Mehkri
12 M Muniswamappa		25 J R Isaac
13 H Srenivasa Murthy		26 S Yellappa

A b s e n t

Messrs -	Messrs -
1 C M Garudachar	2 M Chinnaswamy
	3 O S Nasarulla Sheriff

Additional Subject - 23

To approve the resolution of the Managing Committee dated 4th September 1936 regarding the levy of octroi duty on products of Government Commercial concerns of imported into City

Resolution - The resolution of the Managing Committee is approved

Sd B K Garudachar

Honorary President

" Copy '

Municipal Commissioner

M M)

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 11 / 37

Signed by the Bellandur Krishnappa

List of enclosures

Copied by

Examined by

Section

File No

Serial No

No C 4827

To

The Municipal Commissioner,

Bangalore city

(through the President)

Sir,

With reference to your letter No A4-1285/36-37 dated 3-12-1936 stating that the exemption from payment of octroi in respect of properties belonging to Govt provided for in the existing octroi by-laws of the Municipality cannot be made applicable in the case of the products of the Mysore Iron & Steel Works which is a Govt Commercial concern and that the Municipal Council have resolved that Govt concerns only

WD 03601—GPB—30 000—2: 9 35

be competitors in trade etc ~~and exemption~~

~~cannot therefore be granted~~, I am directed
to observe that according to a correct interpretation
of the exemptions provided in the existing
rules the manufactured articles of
Govt property title they are sold and
cannot be liable to octroi. I am to add that
it is the intention of the Govt that the
Municipality should exclude
such articles from being exempted from octroi while
under the existing rules, have to
be revised with the approval of Govt,
and that for the meanwhile exemption
from octroi applies to the products of the
Mysore Iron & Steel Works. I am to request you
to point this out to the Municipal Council

I have etc

MRS
9/1

8/1/37 Chief Secy to Govt
Rptr

Memo No. WC 4828 dt 11/1/37

Copy to the Secy, Board of Management
Mysore Iron & Steel Works, Bhadravathi
with reference to his letter No B 359
dated 9-10-36

By order

MRS

8/1/37 Chief Secy to Govt
Rptr

Copy to Dew Pr

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No C 4827/mul 68-36 *Bangalore Dated* 9th January 1937

From

The *Chief Secretary to the Government of His Highness the Maharaja of Mysore*

To

The Municipal Commissioner,
Bangalore City.
(Through the President)

Sir

With reference to your letter No A4-1285/36-37 dated 3rd December 1936 stating that the exemption from payment of octroi in respect of properties belonging to Government provided for in the existing octroi bylaws of the Municipalities cannot be made applicable in the case of the products of the Mysore Iron and Steel Works which is a Government commercial concern and that the Municipal Council have resolved that Government concerns will be competitors in trade etc., I am directed to observe that, according to a strict interpretation of the exemption provided in the existing rules, the manufactured articles of the Iron and Steel Works are Government property till they are sold and cannot therefore be made liable to octroi I am to add that if the intention is that the Municipality should exclude such articles from being exempted then the existing rules will have to be revised with the approval of Government and that in the meanwhile exemption from octroi applies to the products of the Mysore Iron and Steel Works I am to request you to point this out to the Municipal Council

I have the honour to be
Sir
Your most obedient servant

Sd B T Kesavaiengar
Chief Secretary to Government

Memo No C 4828

Copy forwarded, with compliments, to the Secretary, Board of Management, Mysore and Steel Works, Bhadravati, with reference to his letter No.B 359 dated 9th October 1936

By Order,

pnk-4

for draft)

for Chief Secretary to Government